## UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION

BURTON W. WIAND,

Plaintiff,

v. Case No. 8:20-cv-862-VMC-TGW

CHRIS ARDUINI, et al,

Defendants.

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## ORDER

This matter is before the Court on consideration of United States Magistrate Judge Thomas G. Wilson's Report and Recommendation (Doc. # 727), filed on March 26, 2021, recommending that the Receiver's Motions for Taxation of Costs Against Defaulted Defendants (Doc. ## 649, 678) be granted.

As of the date of this Order, no objections have been filed and the time for filing objections has lapsed. For the reasons that follow, the Court accepts and adopts the Report and Recommendation and grants both of the Receiver's Motions.

## Discussion

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and

recommendation. 28 U.S.C. § 636(b)(1); Williams v. Wainwright, 681 F.2d 732 (11th Cir. 1982). In the absence of specific objections, there is no requirement that a district judge review factual findings de novo, Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993), and the court may accept, reject or modify, in whole or in part, the findings and recommendation. 28 U.S.C. § 636(b)(1)(C). The district judge reviews legal conclusions de novo, even in the absence of an objection. See Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994).

After conducting a careful and complete review of the findings, conclusions and recommendations, and giving *de novo* review to matters of law, the Court accepts the factual findings and legal conclusions of the Magistrate Judge.

Accordingly, it is now

## ORDERED, ADJUDGED, and DECREED:

- (1) The Report and Recommendation (Doc. # 727) is **ACCEPTED** and **ADOPTED**.
- (2) The Receiver's Motion for Taxation of Costs Against
  Defaulted Defendants (Doc. # 649) and Second Motion for
  Taxation of Cost Against Defaulted Defendants (Doc. #
  678) are **GRANTED**.

(3) The Clerk is directed to amend the judgments of the defendants identified on page three of the Report and Recommendation (Doc. # 727) to include the corresponding service of process expenses.

**DONE** and **ORDERED** in Chambers in Tampa, Florida, this 16th day of April, 2021.

VIRCINIA M. HERNANDEZ COVINGTON
UNITED STATES DISTRICT JUDGE